

**APPENDICES**  
**&**  
**ANNEXURES**



**Appendix-I**  
**(Referred to in Para 1.1)**

**Economic and Service Ministries/Departments**

Sl. No.	Economic and Service Ministries
1.	Chemicals and Fertilizers
2.	Coal
3.	Commerce and Industry
4.	Corporate Affairs
5.	Civil Aviation
6.	Heavy Industry and Public Enterprises
7.	Housing and Urban Affairs
8.	Micro, Small and Medium Enterprises
9.	Mines
10.	Petroleum and Natural Gas
11.	Power
12.	Road Transport & Highways
13.	Shipping
14.	Steel
15.	Textiles
16.	Tourism
	<b>Departments of Ministry of Finance</b>
1.	Department of Investment and Public Asset Management
2.	Department of Economic Affairs
3.	Department of Financial Services

**Appendix-II**  
**(Referred to in Para 1.5)**

**Outstanding Utilisation Certificates**

**(₹ in lakh)**

Ministry/Department	Period to which grants relate (upto March 2017)	Utilisation Certificates (UC) outstanding in respect of grants released upto March 2017 which were due by 31 March 2018	
		Number of UC	Amount
Department of Heavy Industry	2003-04	01	20.00
	2013-14	01	743.00
	2015-16	03	873.87
	2016-17	17	5,873.09
	<b>Total</b>	<b>22</b>	<b>7,509.96</b>
Department of Public Enterprises	2012-13	05	27.00
	2013-14	07	62.93
	2014-15	03	16.95
	2015-16	39	356.21
	2016-17	01	10.00
<b>Total</b>	<b>55</b>	<b>473.09</b>	
Ministry of Micro, Small and Medium Enterprises	2006-07 to 2011-12	103	688.39
	2012-13	19	703.36
	2013-14	42	914.27
	2014-15	50	378.01
	2015-16	86	1,133.44
	2016-17	23	3,605.30
<b>Total</b>	<b>323</b>	<b>7,422.77</b>	
Department of Pharmaceuticals	2009-10 to 2011-12	06	1,330.30
	2013-14	02	10.10
	2014-15	01	684.00
	2015-16	05	1,724.10
	2016-17	03	510.00
<b>Total</b>	<b>17</b>	<b>4,258.50</b>	
Department of Chemicals and Petrochemicals	2009-10	02	04.00
	2011-12	02	04.00
	2014-15	02	755.00
	2015-16	03	192.00
	2016-17	11	1,623.00
<b>Total</b>	<b>20</b>	<b>2,578.00</b>	
Ministry of Mines	2015-16	02	30.59
	2016-17	05	150.37
	<b>Total</b>	<b>07</b>	<b>180.96</b>
Ministry of Road Transport and Highways	2004-05	2	1.25
	2005-06	1	0.89
	2006-07	5	1.25
	2007-08	7	3.08
	2008-09	8	5.25
<b>Total</b>	<b>23</b>	<b>11.72</b>	

<b>Ministry of Steel</b>	2013-14	1	73.90
	2015-16	2	304.49
	2016-17	8	358.88
	<b>Total</b>	<b>11</b>	<b>737.27</b>
<b>Ministry of Housing and Urban Affairs</b>	1985-86 to 2011-12	216	26,530.87
	2012-13	13	3,180.41
	2013-14	37	9,264.71
	2014-15	144	2,40,501.38
	2015-16	190	2,90,935.90
	2016-17	752	11,95,236.48
	<b>Total</b>	<b>1,352</b>	<b>17,65,649.75</b>
<b>Ministry of Textiles</b>	1978-79 to 2011-12	1,432	6,553.40
	2012-13	454	1,946.93
	2013-14	406	831.44
	2014-15	553	6,165.40
	2015-16	1420	1,43,378.99
	2016-17	1268	1,29,395.17
	<b>Total</b>	<b>5,533</b>	<b>2,88,271.33</b>
<b>Ministry of Corporate Affairs</b>	2007-08	02	0.59
	2009-10	03	0.79
	2010-11	02	0.35
	2015-16	01	77.99
	2016-17	01	123.53
	<b>Total</b>	<b>09</b>	<b>203.25</b>
<b>Ministry of Shipping</b>	2015-16	17	8,679.00
	2016-17	15	5,493.00
	<b>Total</b>	<b>32</b>	<b>14,172.00</b>
<b>Ministry of Tourism</b>	2013-14	03	83.00
	2014-15	03	1068.00
	2015-16	10	3079.00
	2016-17	31	25975.00
	<b>Total</b>	<b>47</b>	<b>30,205.00</b>
<b>Department of Commerce</b>	2008-09	01	20.29
	2012-13	06	5,005.04
	2014-15	01	950.00
	2015-16	07	2,524.00
	2016-17	13	3,920.71
	<b>Total</b>	<b>28</b>	<b>12,420.04</b>
<b>Department of Industrial Policy and Promotion</b>	2012-13	01	4.40
	2013-14	01	0.04
	2014-15	03	34.05
	2015-16	11	74.29
	2016-17	14	4.97
	<b>Total</b>	<b>30</b>	<b>117.75</b>
<b>Grand Total</b>		<b>7,509</b>	<b>21,34,211.39</b>

**Appendix-III**  
**(Referred to in Para 1.6)**

**Autonomous Bodies, which submitted accounts after delay of over three months**

<b>Sl. No.</b>	<b>Name of Autonomous Bodies</b>	<b>Date of submission of Accounts</b>	<b>Delay in months</b>
1.	Central Silk Board, Hyderabad	14.11.2017	4
2.	Coffee Board, Hyderabad	6.10.2017	3
3.	National Institute of Pharmaceutical Education and Research, Hyderabad	3.4.2018	9
4.	Joint Electricity Regulatory Commission, Gurgaon, Haryana	15.12.2017	5
5.	Stressed Assets Stabilisation Fund, Mumbai	Accounts not received	
6.	Agricultural and Processed Food Products Export Development Authority, New Delhi	3.10.2017	3
7.	Indian Road Congress, New Delhi	Accounts not received	
8.	Textile Committee, Mumbai	15.1.2018	6
9.	Coal Mines Provident Fund Organisation, Kolkata	28.11.2017	4
10.	National Institute of Pharmaceutical Education and Research, Guwahati	16.5.2018	10
11.	Pension Fund Regulatory and Development Authority of India, New Delhi	26.10.2017	3

**Appendix-IV**  
**(Referred to in Para 1.7)**

**Autonomous Bodies in respect of which Audited Accounts for the year 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17 had not been presented before the Parliament as on 31 August 2018**

Sl. No.	Name of Autonomous Body	Name of Ministry
<b>For the year 2012-13</b>		
1.	Tariff Advisory Committee, Mumbai	Finance
<b>For the year 2013-14</b>		
2.	Stressed Assets Stabilisation Fund, Mumbai	Finance
3.	Tariff Advisory Committee, Mumbai	
<b>For the year 2014-15</b>		
4.	Stressed Assets Stabilisation Fund, Mumbai	Finance
5.	Tariff Advisory Committee, Mumbai	
<b>For the year 2015-16</b>		
6.	Coal Mines Provident Fund Organisation, Dhanbad	Coal
7.	Pension Fund Regulatory and Development Authority, New Delhi	Finance
<b>For the year 2016-17</b>		
8.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers
9.	National Jute Board, Kolkata	Textiles
10.	Coal Mines Provident Fund Organisation, Dhanbad	Coal
11.	National Institute of Pharmaceutical Education and Research, Guwahati	Chemicals and Fertilizers

**Appendix-V**  
**(Referred to in Para 1.7)**

**Delay in presentation of Audited Accounts for the years 2012-13 to 2016-17 by Autonomous Bodies to Parliament**

Sl. No.	Name of Autonomous Body	Name of Ministry	Delay in months
<b>For the year 2012-13</b>			
1.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers	16
<b>For the year 2013-14</b>			
2.	Indian Maritime University, Chennai	Shipping	19
3.	National Institute of Pharmaceutical Education and Research, Hajipur, Bihar	Chemicals and Fertilizers	43
4.	National Institute of Pharmaceutical Education and Research, Hyderabad		7
5.	National Institute of Pharmaceutical Education and Research, Raibareli		19
<b>For the year 2014-15</b>			
6.	DMIC Project Implementation Trust Fund, New Delhi	Commerce and Industry	11
7.	National Institute of Pharmaceutical Education and Research, Hajipur, Bihar	Chemicals and Fertilizers	31
8.	National Institute of Pharmaceutical Education and Research, Hyderabad		14
9.	National Institute of Pharmaceutical Education and Research, Mohali		18
<b>For the year 2015-16</b>			
10.	Agricultural and Processed Food Products Export Development Authority, New Delhi	Commerce and Industry	11
11.	Airport Economic Regulatory Authority, New Delhi	Civil Aviation	12
12.	National Institute of Pharmaceutical Education and Research, Guwahati	Chemicals and Fertilizers	15
13.	National Institute of Pharmaceutical Education and Research, Hajipur, Bihar		19
14.	National Institute of Pharmaceutical Education and Research, Hyderabad		12
<b>For the year 2016-17</b>			
15.	Indian Maritime University, Chennai	Shipping	7
16.	Joint Electricity Regulatory Commission, Gurgaon, Haryana	Power	7
17.	National Institute of Pharmaceutical Education and Research, Ahmedabad	Chemicals and Fertilizers	2
18.	Airport Economic Regulatory Authority of India, New Delhi	Civil Aviation	7

19.	Agricultural and Processed Food Products Export Development Authority, New Delhi	Commerce and Industry	3
20.	National Industrial Corridor Development and Implementation Trust, New Delhi	Commerce and Industry	3
21.	National Institute of Fashion Technology, New Delhi	Textiles	2
22.	Textile Committee, Mumbai	Textiles	7
23.	National Institute of Pharmaceutical Education and Research, Mohali	Chemicals and Fertilizers	2
24.	Petroleum and Natural Gas Regulatory Board, New Delhi	Petroleum and Natural Gas	3
25.	National Institute of Pharmaceutical Education and Research, Kolkata	Chemicals and Fertilizers	2
26.	Pension Fund Regulatory and Development Authority, New Delhi	Finance	7 <sup>1</sup>

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<sup>1</sup> *Accounts of PFRDA presented only in Lok Sabha in July 2018.*

**Appendix-VI**  
**(Referred to in Para 1.8)**

**Significant Observations on the Accounts of Central Autonomous Bodies**

**1. Cochin Port Trust**

**1.1 Current Liabilities and Provisions (Sch. VIII): ₹733.59 crore**

The liability on account of pension and gratuity contribution of existing employees and pensioners as per actuarial valuation worked out to ₹2274.39 crore for the year 2017-18 against which the investment in the Pension and Gratuity Fund was ₹139.30 crore, leaving a shortfall of ₹2135.09 crore. This has resulted in understatement of Current Liabilities & Provisions by ₹2135.09 crore and consequent overstatement of Profit for the year by ₹2135.09 crore.

**1.2 Estate Rentals: ₹105.45 crore**

Above includes an amount of ₹7.20 crore received from M/s Lulu Convention and Exhibition Center (P) Ltd, Bolgatty as additional lease rent under protest. This has resulted in overstatement of income as well as profit by ₹7.20 crore and understatement of Advances to the same extent.

**2. Chennai Port Trust**

**2.1 Current Liabilities and Provisions: ₹787.39 crore (Schedule XII)**

a) The above does not include ₹2.59 crore being the value of dry dock repairs to the dredger Cauvery, which was completed during 2013, payable to Cochin Shipyard Limited (CSL). This has resulted in understatement of Current Liabilities and Provisions and overstatement of profit by ₹2.59 crore. As the work of dry dock repairs to the dredger Cauvery has been done by CSL, the liability thereof amounting to ₹2.59 crore should be recognised by the Port. The Port should recognise the amount received/receivable from M/s Shipping Corporation of India as its Income and should recognise the receivables portion under the head Current Assets.

b) As per Actuarial valuation done by LIC for Pension, Gratuity and Leave Encashment for existing employees and existing Pensioners as on 31 March 2018, the liabilities worked out to ₹5275.02 crore. The Port had provided for an amount of ₹3537.56 crore towards Pension, Gratuity and Leave Encashment Fund. This has resulted in understatement of Current Liabilities and Provisions, and Expenditure by ₹1737.46 crore. Consequently, the Profit is overstated to the same extent.

c) Government of India notified the Payment of Gratuity (Amendment) Act, 2018 on 29.03.2018 and increased the ceiling of gratuity amount payable to employees from ₹10 lakh to ₹20 lakh. The provision for liability towards Gratuity as per increased ceiling of ₹20 lakh should have been made in the accounts. However, the Port has neither provided for the same in the accounts for the year 2017-18 nor disclosed in the Notes on Accounts. The Port should ascertain the quantum of additional liability arising due to enhanced ceiling of gratuity and make suitable provision thereof in the accounts.

**2.2** During the year 2017-18, an amount of ₹215.58 crore was transferred to the Pension Fund (₹208.08 crore) and Gratuity Fund (₹7.50 crore). This amount was not charged to Profit and Loss Account but was booked below the line which has resulted in overstatement of Profit by ₹215.58 crore. Similar comment was issued in the Separate Audit Report for the year 2016-17. However, no corrective action has been taken by the Port.

### **3. Marine Products Export Development Authority**

#### **3.1 Current Asset, Loans and Advances**

The above is understated by ₹2.51 crore on account of booking of prepaid expenses on participation fee for the Seafood Expo Global Brussels, conducted in April 2018 as current year's expenditure instead of booking the same as Advances. This has resulted in overstatement of 'Excess of Expenditure over Income' by the same amount.

#### **3.2 Expenditure-Establishment Expenses**

The above is understated by ₹160.38 crore being the liability for retirement benefits of employees as per actuarial valuation. The Authority has shown this liability under 'Current Liabilities and Provisions' with corresponding debit to 'Miscellaneous Expenditure' in Balance Sheet instead of routing it through Income and Expenditure Account. This had resulted in understatement of 'Establishment Expenses', 'Excess of Expenditure over Income' by ₹160.38 crore and overstatement of 'Miscellaneous Expenditure' to that extent.

### **4. New Mangalore Port Trust**

#### **4.1 Fixed/Capital Assets (Schedule 2) Additions during the year: ₹160.10 crore**

The above includes ₹1.32 crore being cost of modifications/additions/ replacements made to the existing assets. The above cost was capitalised as separate assets and depreciation was not charged over the remaining life of the original asset. Audit could not quantify the impact of understatement of depreciation and overstatement of net asset value, since details of the remaining life period of the original asset to which the additions/ modifications were made, were not furnished to Audit.

#### **4.2 Long Term investments: ₹1574.42 crore**

Passing of erroneous entry for maturity of one Fixed Deposit twice resulted in understatement of Long term Investment (₹99.99 lakh), Accrued Interest (₹0.22 lakh), and overstatement of Reserve for Development/Repayment of Loan (₹6.94 lakh), TDS (₹0.72 lakh) and Receivables (₹106.44 lakh).

#### **4.3 Loans & Advances – Schedule 6**

##### **(i) Deposit for Supplies & Services – Stores: ₹2.32 crore**

The above shows a closing balance of ₹2.32 crore as on 31 August 2018, while the Stores Audit section Ledger (GLC-841 suspense accounts) shows NIL balance. In the absence of details, Audit could not ensure the correctness of the balance.

#### **4.4 Profit and Loss Account: Finance & Misc. Expenses (Schedule 18)**

Booking of liability more than that required as per Actuarial Valuation has resulted in overstatement of Leave Encashment Fund by ₹8.14 crore, overstatement of Finance & Miscellaneous Expenses by ₹4.02 crore and understatement of Finance & Miscellaneous Income by ₹4.12 crore with a consequential understatement of profit by ₹8.14 crore.

#### **5. V.O. Chidambaranar Port Trust**

##### **5.1 Current Assets, Loans & Advances: ₹835.32 crore**

The above includes Sundry Debtors of ₹129.51 crore for which the Port had neither analysed the feasibility of recovery nor provided for bad debts and no confirmation of balances was obtained.

##### **5.2 Fixed Capital Assets – Net Block: ₹1467.45 crore**

The above does not include the value of 1042.32 acre of land identified by the Port as its own land in excess of the 2808.41 acres of land which were under its possession. As such, the value of fixed assets as reported in the Balance Sheet did not reflect the true picture.

#### **6. Indian Maritime University (IMU)**

##### **6.1 Assets: Fixed Assets- Land: Freehold: ₹36.38 crore (Schedule 8)**

The above includes an amount of ₹2.86 crore paid as compensation to M/s SRC Contractors towards interest on delay payments and charges of Original Arbitral Tribunal which should not be capitalised being not directly attributable cost of bringing the asset in use.

This has resulted in overstatement of Fixed Assets and the Excess of Income over Expenditure to tune of ₹2.86 crore.

##### **6.2 Corpus / Capital Fund and Liabilities**

###### **Earmarked/Endowment Funds: ₹184.38 crore (Schedule 3)**

The above does not include an amount of ₹5.84 crore being the balance of fund received from the Ministry of Shipping towards non-recurring expenditure of IMU, as per Uniform Format of Accounts for Central Autonomous Bodies.

This has resulted in understatement of Earmarked/Endowment fund and overstatement of Current liability by ₹5.84 crore.

#### **7. Visakhapatnam Port Trust, Visakhapatnam**

##### **7.1 Investment of General Reserve Fund: ₹78.80 crore**

Despite being pointed out in the Separate Audit Reports for the years 2014-15, 2015-16 and 2016-17, Vishakhapatnam Port Trust (VPT) did not ascertain and provide for the diminution in the value of investment of ₹30.00 crore made in Sethusamudram

Corporation Limited (SSCL), Chennai even though the project operations of SSCL had been suspended in the year 2009. This is contrary to the provisions of Accounting Standard 13-Accounting of Investments.

## 7.2 Current Liabilities & Provisions: ₹2150.09 crore

### Gratuity Fund: (-) ₹4.02 crore

Government of India had enhanced the gratuity ceiling for employees working in Ports along with other sector employees from the existing ceiling of ₹10 lakh to ₹20 lakh *vide* Gazette Notification dated 29 March 2018 (The Payment of Gratuity Amendment Act, 2018). Accordingly, provision was to be made in the books of accounts for 2017-18 for employees working in Ports after taking into consideration the enhanced ceiling of ₹20 lakh. However, VPT carried out actuarial valuation for its employees on the basis of gratuity payable at ₹10 lakh as on 31 March 2018. VPT neither obtained actuarial valuation based on the enhanced ceiling of ₹20 lakh nor provided the liability thereof.

## 8. Kolkata Port Trust(KoPT)

**8.1** Capital Reserve includes ₹245.77 crore (₹53.43 crore, ₹68.75 crore, ₹68.62 crore and ₹54.97 crore relating to 2014-15, 2015-16, 2016-17 and 2017-18 respectively) realised by KoPT towards compensation charges from tenants for unauthorised occupation as per Schedule of Rent. The amount has directly been transferred to Capital Reserve treating the same as Mesne profit (Capital Receipt). However, compensation charges are realised as per Schedule of Rent notified by Tariff Authority for Major Ports (TAMP) and therefore, cannot be treated as capital receipt.

Thus, accounting of compensation charges as capital receipts has resulted in overstatement of Capital Reserve and overstatement of deficit for the year by ₹245.77crore including ₹190.80 crore for prior period.

**8.2** As per the Common Framework of Financial Reporting for Ports, a provision for bad and doubtful debts should be created and deducted from Sundry Debtors. Audit noticed that Sundry Debtors include dues of ₹210.14 crore for more than six years as per details given below:

Sl. No.	Particulars	Amount (₹ in crore)
1.	Marine Dues	15.47
2.	Cargo charges and Vessel Charges	18.87
3.	Electricity Charges	5.57
4.	Estate Rental from the parties	97.32
5.	Accumulated Compensation Charges	9.36
6.	Consolidated Fibres and Chemicals Limited	0.98
7.	Government Parties	30.99
8.	Private Parties	29.29
9.	Unadjusted POL Advance A/c CMM	2.29
<b>Total</b>		<b>210.14</b>

As the chances of recovery of these dues are remote, the same should have been provided for. Non-provision of the same has resulted in overstatement of Sundry Debtors as well as understatement of deficit by ₹210.14 crore. Comment on this is being included in the SAR since 2014-15 but no corrective action has been taken.

**8.3** As per actuarial valuation dated 31.03.2018 for liabilities for Pension for 4,579 numbers of present employees and as per actuarial valuation dated 31.03.2018 for Gratuity of 5,305 numbers of present employees, liabilities were ₹3982.18 crore and ₹392.19 crore, respectively (total ₹4374.37crore) against which total funds of ₹2279.74 crore was available. Though this aspect has been disclosed in the Notes on Accounts (Sl. No. 13), shortfall amounting to ₹2094.63 crore was not provided for in the accounts. This has resulted in understatement of Provisions as well as understatement of deficit by ₹2094.63 crore. Similar comment is being included in the SAR since 2013-14, but no corrective action has been taken.

## **9. Paradip Port Trust (PPT)**

**9.1** Capital Work-in-Progress (CWIP) includes ₹1.39 crore towards Project Management Consultancy (PMC) service charges on supply, installation, commissioning and operational maintenance of 10 MW Solar Power Plant. The project was terminated (May 2018) by the Ministry of Non-Renewable Energy (MNRE), GOI due to non-substantial progress. Therefore, the same should have been charged to revenue instead of accounting as CWIP. Non-charging of the same has resulted in overstatement of CWIP and as well as understatement of Expenditure by ₹1.39 crore. The same has also resulted in overstatement of Net Surplus for the year by ₹1.39 crore.

**9.2** Investments include investment of ₹40 crore towards equity shares in Paradip Port Road Co. Ltd. (PPRCL), a Special Purpose Vehicle with National Highway Authority of India. The net worth of PPRCL has been fully eroded and stood at (-)₹495.52 crore as on 31 March 2016. Therefore, provision should be made for diminution in the value of long term investment as required under Accounting Standard 13. This has resulted in overstatement of investment and corresponding overstatement of Net surplus before tax by ₹40 crore. Similar comment was included in the Separate Audit Report since 2015-16, but no corrective action has been taken.

**9.3** As per actuarial valuation made by LIC total pension liability for both pensioner as well as employees was ₹451.73 crore. However, Port trust paid only ₹335.18 crore towards pension fund. Thus non-provision of the liability for difference between actuarial valuation and funds available has resulted in understatement of Provisions as well as understatement of Finance & Misc Expenditure by ₹116.55 crore. The same has also resulted in overstatement of Net Surplus by ₹116.55 crore.

## **10. Calcutta Dock Labour Board (CDLB)**

**10.1** The liability for Superannuation Pension of CDLB as on 31 March 2018 was shown as ₹859.39 crore instead of ₹745.10 crore worked out by Life Insurance Corporation of India. This has resulted in overstatement of Current Liabilities & Provision as well as Excess of Expenditure over Income by ₹114.29 crore.

**10.2** Current Liabilities & Provision does not include an amount of ₹4.85 crore payable to Kolkata Port Trust (KoPT) against the absorbed officers/employees of CDLB (24 numbers) on account of pro-rata pension. This has resulted in understatement of Establishment Expenses-Pension Contribution by ₹4.85 crore as well as Current Liabilities & Provision.

## **11. National Jute Board (NJB)**

**11.1** The lease land at Noida included an amount of ₹1.68 crore pertaining to penal interest charges for delayed payment during the year 1995-96. It was a revenue item but it was wrongly booked under fixed assets. Moreover, an amount of ₹0.36 crore was charged as amortisation since 1997-98. This has resulted in overstatement of Leased Land at Noida with corresponding understatement of Prior-period expenditure by ₹1.68 crore as well as overstatement of amortisation and understatement of Jute Board Fund by ₹0.36 crore. This has also led to overstatement of excess of income over expenditure by ₹1.68 crore.

## **12. Tea Board**

### **12.1 Interest Free Loan to TTCI: ₹3.54 crore**

During the period from 1993 to 1995 Tea Board paid ₹5.99 crore to Tea Trading Corporation of India Ltd. (TTCI) as interest free loan vide Ministry of Commerce & Industry sanction Letter No.48021/2/93-Plant A dated 16.08.1993, T-39012/93 Plant A dated 26.04.1994, T-39012/1/93- Plant A dated 04 June 1994, T-39012/1/93 Plant A dated 30 March 1995 and Fax dated 28 April 1995 and 25 October 1995 respectively. Against this interest free loan, TTCI refunded an amount of ₹0.25 crore lakh to Tea Board on 2 June 1994 leaving balance of ₹5.74 crore. Out of the above interest free loans paid to TTCI, Tea Board received grants of ₹3.54 crore from Govt. of India towards payments to TTCI. Subsequently, TTCI went into liquidation as per winding up order dated 24 June 2002 and Tea Board could not recover the aforesaid loan of ₹5.74 crore. During 2012-13, Tea Board adjusted balance amount of interest free loan of ₹2.20 crore (₹5.74 crore – ₹3.54 crore) paid to TTCI from the loan due to Government. Hence, Tea Board received/adjusted from Government the total amount of ₹5.74 crore paid to TTCI as interest free loan. However, ₹3.54 crore was disclosed in the asset side of the Balance Sheet as “Interest free Loan to TTCI”. Similarly, other liabilities also include ₹3.54 crore being “Payable to Govt. on Account of TTCI”. As TTCI is no longer in existence and Tea Board has received/adjusted the total amount of loan paid to TTCI from Government; disclosure of ₹3.54 crore in the Asset Side of the Balance Sheet as “Interest free Loan to TTCI” is incorrect and should be adjusted against liability of ₹3.54 crore towards “Payable to Govt. on Account of TTCI”. Non-adjustment of the above has resulted in overstatement of assets towards “Interest free Loan to TTCI” by ₹3.54 crore and overstatement of “Other Liabilities” by the same amount.

### **12.2 Research & Development Scheme**

#### **Capital WIP: ₹5.59 crore**

The above head includes ₹2.27 crore being amount paid to CPWD for construction of Office cum Residential building at Palampur. Scrutiny of records revealed that the work

was completed and after taking possession, the office was shifted to new building w.e.f. 5 December 2015. As Tea Board took possession and is using the new building, the cost of the building should have been capitalised and depreciation (from 5 December 2015 to 31 March 2018) charged in the accounts. Non-capitalisation of the above building has resulted in overstatement of “Capital WIP” by ₹2.27 crore; understatement of “Fixed Assets” towards Building by ₹1.78 crore and understatement of “Depreciation” by ₹0.49 crore. Resultantly, Excess of Expenditure over Income was also understated by ₹0.49 crore.

### **13. Jawaharlal Nehru Port Trust (JNPT)**

#### **13.1 Cash and Bank Balance (including TDR with banks): ₹4672.13 crore**

Above includes an amount of ₹67.59 crore being the balance amount of fixed deposit (deposited in February 2014) and interest accrued thereon up to 31 March 2018 amounting to ₹38.98 crore pending receipt from Oriental Bank of Commerce (OBC). As the matter is pending in the CBI Court and JNPT did not have fixed deposit receipt/ term deposit receipt for ₹67.59 crore, it should have provided for doubtful investment of ₹67.59 crore and interest accrued amounting to ₹38.98 crore. Non-provisioning for doubtful investment has resulted in overstatement of profit by ₹106.57 crore, and consequent overstatement of Cash and Bank Balances by ₹67.59 crore and Interest Accrued on Investments by ₹38.98 crore. This issue was raised during 2013-14, 2014-15, 2015-16 and 2016-17 also, however, no corrective action has been taken yet.

#### **13.2 Sundry Debtors: ₹790.50 crore**

**13.2.1** The above includes an amount of ₹5.40 crore outstanding from custom department towards the ground rent (₹3.02 crore) for the period 2005 to 2008 and penal interest thereon (₹2.38 crore claimed upto 2013). As there was no formal agreement executed between JNPT and Customs Department and the department has disputed the claim, the recoverability of dues is not certain and should therefore have been provided for. Non-provision of the same resulted in overstatement of Sundry Debtors and Profit by ₹5.40 crore.

**13.2.2** The above include an amount of ₹20.67 crore being the excess claim raised on M/s. NSICT (BOT Operators) by the Port towards the cost of additional deployment of security personnel by CISF Office.

This has led to overstatement of Sundry Debtors and Profit by the same amount.

### **14. Mumbai Port Trust (MbPT)**

#### **14.1 Advances recoverable in cash or in kind or the value to be received: ₹756.04 crore**

The above includes credit balance of ₹145.11 crore being the amount payable to Pension Fund Trust Account (₹135.38 crore) and Gratuity Fund Trust account (₹9.73 crore) and hence these should have been depicted under Current Liabilities. This has resulted in understatement of Current Assets, Loans and Advances and corresponding understatement of Current liabilities by ₹145.11 crore.

## **14.2 Net Deficit: ₹370.93 crore**

According to Accounting Standard 22 (Accounting for Taxes on Income), deferred tax asset (DTA) should be recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which tax can be realised. The Standard further provides that reasonable level of certainty would normally be achieved by examining the past records of the enterprise and by making realistic estimates of the profits for the future. Analysis of the past as well as projected financial statements for the future does not provide reasonable level of certainty that future taxable income will be available against which deferred tax assets can be realised. This is evident from the fact that MbPT incurred losses during 2012-13 to 2017-18. Further, MbPT has not provided for the Actuarial Liability of ₹2692.56 crore. In view of the above, recognition of DTA is not in order. The net deficit is understated by ₹432.52 crore which includes ₹45.60 crore being DTA recognised by the Port during 2017-18 and ₹386.92 crore relating to earlier years. This has resulted in overstatement of DTA and understatement of loss by ₹432.52 crore.

## **15. Mormugao Port Trust (MPT)**

### **15.1 Capital Work-in-Progress: ₹105.82 crore (Schedule 2)**

This does not include ₹25.34 crore towards bill raised by the Dredging Corporation of India Limited for deepening of the approach channel during the year 2016-17. This has resulted in understatement of Capital Work-in-Progress and Liabilities towards Capital Expenses by ₹25.34 crore.

### **15.2 Current Liabilities: ₹976.26 crore**

Above does not include ₹16.89 crore towards bill raised by Central Industrial Security Force (CISF) towards interest on delayed payment on cost of deployment of CISF for the period June 2007 to March 2018 and ₹14.12 crore towards cost of deficiencies/damages and repairs charged by SWRL based on joint inspections conducted by SWRL and MPT from October 2009 to December 2017.

This has resulted in understatement of liabilities and overstatement of surplus by ₹31.01 crore.

## **16. Securities & Exchange Board of India**

### **16.1 Capital Work-in-Progress: ₹84.71 crore**

a) The above does not include ₹0.50 crore towards training under the contract given to Tech Mahindra for Enterprise SEBI Portal Project. The Board created provisions of ₹0.45 crore after deducting TDS.

This resulted in understatement of Fixed Assets (CWIP) by ₹0.50 crore and understatement of Excess of Income over Expenditure by ₹0.50 crore (including TDS).

b) The above includes excess provisions of ₹0.39 crore against work orders awarded in earlier years. The excess provisions were required to be written back due to full and final payment to the contractor, closure/withdrawal of contract, etc.

This resulted in overstatement of Fixed Assets (CWIP) and overstatement of Current Liabilities and Provisions by ₹0.39 crore.

## **16.2 Cash Balances with Schedule Banks in Current/Saving Accounts: ₹83.45 lakh**

(i) The Bank Reconciliation Statement of NRO Delhi (ICICI Account No. 000701263308) depicted the balance as per Bank book as ₹35.67 lakh whereas in books it was taken as ₹36.53 lakh. Thus, there was a difference of ₹0.86 lakh which remained un-reconciled.

(ii) The cash balances with Scheduled Banks in current/savings accounts further included the following:

- a. Cheques issued but not cleared amounting to ₹15 lakh since December 2016
- b. Cheques credited by banks but not accounted by SEBI amounting to ₹5.89 lakh since April 2013.
- c. Cheques deposited but not cleared ₹16.09 lakh since April 2016.
- d. Charges debited by bank but not accounted by SEBI amounting to ₹14.64 lakh since April 2017.

In the absence of reconciliation, the correctness of the Cash Balances with Scheduled Banks in current/savings account cannot be vouchsafed in audit.

## **17. Khadi and Village Industries Commission (KVIC)**

### **17.1 Endowment Fund – ₹503.42 crore**

i) The above includes ₹14.20 crore being aggregate of imprest Khadi Grant advances provided by the Commission (from 1964 onwards) to its field offices, Institutions financed by it and nodal banks, which are unadjusted/non-utilised/ un-reconciled in the books of accounts as on 31 March 2018. In absence of the details such as receipts /recoupment bills/vouchers, Audit is unable to certify the accuracy and recovery of 'Endowment Fund' balances to the extent of imprest advances of ₹14.20 crore. This comment has been issued in the SAR since 2011-12 and KVIC is yet to adjust/reconcile the remaining advances despite such long pendency.

ii) The Commission did not receive Utilisation Certificates (UCs) to the extent of ₹1613.30 crore from field offices, Programme Directorates, Khadi Institutions and Village Industries Institutions, etc. Out of ₹1613.30 crore, ₹506.72 crore (31.41 per cent) pertains to the year up to 2011-12 and balance ₹1106.58 crore pertains to the year from 2012-13 to 2017-18. Thus, the compliance of provisions of GFR 238 (1) read with 238 (10) of GFR 2017 was not ensured. In the absence of a proper system to monitor the pending UCs, Audit is unable to certify the correctness of expenditure booked.

## **17.2 Current Liabilities and Provisions: ₹31.71 crore**

This does not include the provisions towards the liability of Retirement Benefits viz. Gratuity, Pension and Leave Encashment of the employees on actuarial valuation basis required under Accounting Standard 15 and also the Uniform Format of Accounts for Central Autonomous Bodies (clause 12.1 and 12.2). This has resulted in understatement of Current Liabilities and Provisions to the extent provision not made.

## **17.3 Fixed Assets: ₹18.08 crore**

### **Land & Building: ₹42.49 crore**

The above includes ₹7.81 crore being the purchase price of land at Central Bee Research Training Institute (CBRTI), Pune. KVIC had obtained the Residual Lease Rights of this land at a cost of ₹0.03 crore. However, land has been shown at ₹7.81 crore based on revaluation of the property (December 2013) which is in contravention to KVIC's accounting policy of historical cost method. This has resulted in overstatement of Gross Block of Fixed Assets (Land & Buildings) to the extent of ₹7.78 crore (₹7.81 crore – ₹0.03 crore) and understatement of excess of Expenditure over Income by similar amount. The issue relating to non-disclosure of the accounting policy for revaluation of fixed assets was raised during 2016-17 also and in spite of Management assurance to comply with the uniform format of accounts, no corrective action has been taken.

## **17.4 Consortium of Banks Credit (CBC): ₹473.66 crore**

This includes ₹224.66 crore being the difference between CBC loan receivable from Institutions/ State KVI Board (₹473.66 crore) and Loan payable to CBC/ SBI (₹249 crore - Schedule 4). KVIC arranged (1995-96) Loans to the above entities through Consortium of Banks. Recovery of loan from the Institutions/ State KVI Boards has been very poor, leading to huge sums remaining unrecovered. To avoid defaulter status, KVIC repaid this differential amount of ₹224.66 crore (which is accumulated since 1995-96) to the Banks over a period of time and did not receive from the Institutions/State KVI Boards. As the differential amount of ₹224.66 crore was doubtful, non-creation of Reserve for Doubtful Debts had resulted in overstatement of CBC Loan recoverable from Institutions/ KVI Board and understatement of Reserve for Doubtful Debts to that extent.

## **18. National Institute of Fashion Technology, (NIFT) New Delhi**

### **18.1 Liabilities**

#### **Reserve and Surplus (Schedule-2) - Capital Reserve**

#### **Government Grant: Grant capitalised during the year: ₹65.30 crore**

The above does not include an amount of ₹11.85 crore received from the Ministry of Textile, Govt. of India and paid to Jammu & Kashmir State Industrial Development Corporation (J&K SIDCO) for construction of NIFT Permanent Campus at Srinagar. The amount was paid to J&K SIDCO by Head Office with intimation to the J&K Campus to make necessary entries in their books. However, the J&K Campus omitted to pass the necessary entries due to which the amount has remained out of books of the Institute as on 31 March 2018.

This has resulted in understatement of Grant capitalised during the year by ₹11.85 crore and consequent understatement of Capital Work-in-Progress to the same extent.

**18.2 Capital Reserve: Government Grant -Received during the year: ₹60.83 crore**

The Institute has received a grant of ₹33.81 crore (₹30 crore from Central Govt. and ₹3.81 crore from State Governments) during the year 2017-18. However, the above grant received during the year has been incorrectly depicted as ₹60.83 crore in the books of accounts instead of ₹33.81 crore due to inter adjustment transfer between head office and various campuses. This has resulted in overstatement of Grant received and of adjustments and transfers (Schedule-2), besides giving an incorrect picture of the Grant received in the Financial Statements of the Institute.

**18.3 Current Liabilities and Provisions: ₹239.60 crore**

**Provision for Building WIP: ₹15.42 crore**

The above does not include an amount of ₹3.00 crore payable to Delhi State Industrial and Infrastructure Development Corporation Ltd. (DSIIDC) towards construction of new building at Delhi Campus as on 31 March 2018. DSIIDC vide letter dated 28 February 2018 demanded an amount of ₹12.06 crore against which NIFT HO (17 May 2018) approved an amount of ₹3.00 crore for payment to DSIIDC. Accordingly, the liability for ₹3.00 crore should have been created in the books of accounts for the year 2017-18. This has resulted in understatement of Provision for Building WIP by ₹3.00 crore and consequent understatement of Capital Work-in-Progress (Building) to the same extent.

**18.4 Capital Work-in-Progress (Building): ₹278.87 crore**

i) The above includes ₹58.29 crore towards cost of girl's hostel & kitchen block building of Delhi Centre and office & hostel building at Jodhpur Centre which were completed and occupied by the respective Centres in July 2015 and October 2017 respectively. Non-capitalisation of the same has resulted in overstatement of CWIP by ₹58.29 crore and understatement of Fixed Assets (Building) by ₹55.79 crore (after providing for depreciation of ₹2.50 crore). This has also resulted in understatement of deferred revenue income and of depreciation charged during the year by ₹2.50 crore each.

ii) The above includes mobilisation advance of ₹8.00 crore provided to J&K SIDCO towards ongoing construction of NIFT campus in Srinagar, Jammu & Kashmir. J&K SIDCO submitted the Utilisation Certificate (UC) amounting to ₹37.75 crore including ₹8.00 crore mobilisation advance. Accordingly, the value of CWIP should have been ₹29.75 crore only (₹37.75 crore- ₹8.00 crore) instead of ₹37.75 crore booked by the Institute. As NIFT has released ₹37.20 crore, the balance of ₹7.45 crore (₹37.20 crore - ₹29.75 crore) should have been shown as an advance to Contractor. This has resulted in overstatement of CWIP by ₹8.00 crore and consequent understatement of Current Assets, Loans and Advances by ₹7.45 crore and overstatement of Grant capitalised by ₹0.55 crore.

### **18.5 Prior Period Income: ₹173.07 crore**

The above includes an amount of ₹196.71 crore (₹26.89 crore during current year and ₹169.82 crore on account of prior period) being deferred depreciation booked in Income & Expenditure account due to implementation of Accounting Standard (AS)-12-Accounting for Government Grants. The matter of non-implementation of AS-12 was raised through Separate Audit Report on the annual accounts of the NIFT for the years 2012-13, 2013-14, 2015-16, 2016-17 and through Management letter during the year 2014-15. During the year 2017-18, the Institute has implemented AS-12 and bifurcated the Assets created out of Central/ State Govt. Grant and own funds and accordingly booked the corresponding Income from the Capital Grant amounting to ₹196.71 crore as referred above. The Institute capitalised the Government Grant to the tune of ₹720.67 crore, however, the corresponding Net Assets created out of Government Grants has been shown as ₹650.26 crore which has resulted in a difference of ₹70.41 crore between the capital grant capitalised and net assets created out of it in the books of accounts as on 31 March 2018. Thus, it is evident that the correct bifurcation of, Assets created out of Government Grants and own Funds has not been carried out by the Institute.

## **19. Petroleum and Natural Gas Regulatory Board (PNGRB)**

### **19.1 Fixed Assets**

A reference is invited to Schedule H (Fixed Assets) of the Petroleum and Natural Gas Regulatory Board (Annual Statement of Accounts and Records) Rules, 2017, wherein, it has been mentioned that the depreciation is to be charged with straight line method at the rates prescribed in the Companies Act, 1956. PNGRB has followed the same for charging depreciation on its Fixed Assets during the year 2017-18. Since the Companies Act 1956 has been replaced by the Companies Act 2013, PNGRB should have calculated the depreciation as per the useful lives mentioned in Schedule II of the Companies Act 2013.

## **20. Competition Commission of India (CCI)**

**20.1** CCI Fund included ₹0.30 crore on account of interest received, during 2016-17, on the term deposits created out of Grants-in-Aid for acquiring office space. CCI, instead of crediting this amount to the Grants in Aid for acquiring office space credited it during 2016-17, to the Fund via Income and Expenditure Account. This resulted in overstatement of Fund and Surplus by ₹0.30 crore and understatement of Grants-in-Aid for acquiring office space by the same amount.

**20.2** As per Rule 3 of Competition Commission of India (Form of Annual Statement of Accounts) Rules, 2009, Government Grants/Subsidies of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve. Rule 3, further provides that Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets. The Accounting Policy No. 5 of CCI, however, did not disclose the accounting policies as per the provisions of Competition Commission of India (Form of Annual Statement of Accounts) Rules, 2009. This issue was raised during 2015-16 and 2016-17 also, however, no corrective action has been taken yet.

**21. Airport Economic Regulatory Authority (AERA)**

Current Liabilities and Provisions were understated by ₹8.45 crore due to non-provisioning of liabilities on account of establishment expenses (salary, wages and other benefits) amounting to ₹8.27 crore towards services of Airport Authority of India employees borrowed by AERA for the period upto 2016-17 and for month of March 2018 and arrears of rent amounting to ₹0.18 crore, for the period October 2009 to March 2018, payable to Air India. This resulted in understatement of deficit by ₹8.45 crore.

**22. National Capital Region Planning Board (NCRPB)**

**22.1** In compliance to its Accounting Policy 1(c), NCRPB is bifurcating its Receipts and Payments Account and Schedules pertaining to its Income and Expenditure Account in Capital and Revenue. This was inconsistent with the uniform format of accounts prescribed by the Ministry of Finance.

**22.2** Accounting Policy No. 3 states that ‘All expenses are recognised on accrual basis, except employee’s personal claims/reimbursements, which are taken on cash basis’. The above accounting policy is inconsistent with the accrual concept of accounting and the uniform format of accounts prescribed by the Ministry of Finance.

**23. Agricultural & Processed Food Products Export Development Authority (APEDA)**

**23.1** Accounting Policy 11 ‘Reserves and Surplus’ stated, ‘Wheat Development Fund (WDF) and Non-Basmati Development Fund (NBDF) are the amount received from exporters and has been shown as Special reserves, which are to be refunded. Interest earned on fixed deposits created out of these funds is also transferred to respective funds’.

Contrary to the above policy, the WDF and NBDF were depicted as Earmarked/Endowment Fund. Further, as informed by Management to Audit, amount of WDF and NBDF was not refundable to exporters. Thus, the above Accounting Policy did not reflect the true and fair state of affairs of APEDA. This point was raised in 2016-17 also. However, despite assurance given by the Management, no corrective action has been taken.

**24. National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS)**

**24.1** Current Liabilities and Provisions were understated by ₹1.28 crore on account of arrears of salary (including employer’s contribution to provident fund) of the employees of NATIS for the period January 2016 to March 2017. In spite of the Ministry of Finance Office memorandum dated 13 January 2017, which provided for extension of revised pay scales in terms of CCS(RP) Rules 2016 to the employees of autonomous bodies funded/controlled by Central Government, and the Ministry of Finance approval dated 16 May 2017 of the computation of arrears of salary submitted by NATIS, the same were not provided for in the books of NATIS though the accounts were approved in March 2018. This had also resulted in understatement of Project Assets by ₹1.28 crore.

**24.2** Miscellaneous Income of ICAT and Excess of Expenditure over Income were overstated and Unclaimed Funds Reserve was understated by ₹0.55 crore on account of amount written off against unclaimed credit balance in customer account, unclaimed security deposit and other unclaimed amounts outstanding in the books for more than three years. As per Management decision, dated 3 February 2011, this amount should have been booked as Unclaimed Funds Reserve which was to be utilised/set off against the following only:

- Bad debts written off of customer balance and deposits;
- Any subsequent customer claim which was credited to this fund;
- Various activities in public interest;

## **25. Central Electricity Regulatory Commission (CERC)**

### **25.1 Balance Sheet**

#### **Current Liabilities and Provisions**

The above does not include provision of ₹2.62 crore for demand raised by New Delhi Municipal Council (NDMC) for additional space allotted to CERC. This has resulted in understatement of Sundry Creditors and excess of expenditure over income by the same amount.

## **26. Bureau of Energy Efficiency (BEE), New Delhi**

### **26.1 Non-submission of UCs by State Development Agencies (SDAs)**

BEE has released financial assistance to SDAs under “Strengthening of SDAs on the efficient use of energy and its Conservation Scheme” The year-wise financial assistance released and Utilisation Certificate (UC) received there-against for the period 2013-14 to 2017-18 is as under :-

<b>Financial year</b>	<b>Financial assistance released (₹ in lakh)</b>	<b>Utilisation Certificate received (₹ in lakh)</b>	<b>Utilisation certificate not received (₹ in lakh)</b>	<b>Percentage of Utilisation certificate received</b>
2013-14	2096.9	1278.7	818.2	60.98
2014-15	810.2	784.9	25.3	96.88
2015-16	930.5	732.3	198.2	78.70
2016-17	2436.0	1169.3	1266.7	48.00
2017-18	2261.0	186.8	2074.2	8.26
<b>Total</b>	<b>8534.6</b>	<b>4152</b>	<b>4382.6</b>	<b>48.65</b>

From the above table, it is seen that the concerned SDAs have not submitted the UCs in respect of financial assistance amounting to ₹43.83 crore (i.e., 51.35 per cent of financial assistance released) but the fact has not been disclosed in accounts, though BEE has booked the same as grant utilisation.

**27. National Power Training Institute (NPTI)**

**27.1 Balance Sheet**

**Corpus Fund: ₹260.39 crore**

**Deficit carried to Corpus/Capital Fund: (-)₹7.19 crore**

The Corpus Fund includes ₹1.66 crore as prior period expenses, ₹0.41 crore as prior period income and ₹0.21 crore as TDS transfer. As per format of accounts such income and expenses should be routed through Income and Expenditure Account. However, these incomes/expenses have been directly taken to Corpus Fund. As a result, the deficit for the year is understated by ₹1.46 crore.

**27.2 Income and Expenditure Account**

**Deficit for the year: (-)₹7.19 crore**

**Current Liabilities & Provisions: ₹16.32 crore**

Above does not include:

- Audit fee payable to the Comptroller and Auditor General of India for 2016-17 and 2017-18.
- Provision for property tax of ₹0.02 crore for the year 2017-18 (NPTI Badarpur Unit).

This has resulted in understatement of 'Provisions' as well as 'Deficit' under Income and Expenditure Account/Corpus Fund.

**27.3 Receipts and Payment Account**

Interest of ₹6.05 crore earned on Bank deposits and Loans, Advances etc., as shown in Income and Expenditure Account has also been shown by same amount in Receipt and Payment Account. The interest received shown in Receipt and Payment Account is incorrect to the extent of interest accrued not adjusted.

**Appendix-VII**  
**{Referred to in Para 1.8(a)}**

**Autonomous Bodies where Internal Audit was not conducted during the year 2017-18**

<b>Sl. No.</b>	<b>Name of Autonomous Body</b>
1.	Agricultural and Processed Food Products Exports Development Authority, New Delhi
2.	Airport Economic Regulatory Authority of India, New Delhi
3.	Kolkata Port Trust, Kolkata
4.	Calcutta Dock Labour Board, Kolkata
5.	Deendayal Port Trust, Mumbai
6.	Export Inspection Agency (Sub Audit), Mumbai
7.	Spices Board, Kochi
8.	Petroleum and Natural Gas Regulatory Board, New Delhi
9.	Tea Board of India, Kolkatta
10.	Tobacco Board, Guntur

**Appendix-VIII**  
**{Referred to in Para 1.8(b)}**

**Autonomous Bodies where physical verification of fixed assets was not conducted during the year 2017-18**

<b>Sl. No.</b>	<b>Name of Autonomous Body</b>
1.	National Capital Region Planning Board, New Delhi
2.	Kolkata Port Trust, Kolkata
3.	Paradip Port Trust, Paradip
4.	Mumbai Port Trust, Mumbai
5.	Export Inspection Agency (Sub Audit), Mumbai
6.	Oil Industry Development Board, Mumbai
7.	Chennai Port Trust, Chennai
8.	New Mangalore Port Trust, Mangalore
9.	Spices Board, Kochi
10.	National Institute of Pharmaceutical Education and Research, Kolkata
11.	Tea Board of India, Kolkata

**Appendix-IX**  
**{Referred to in Para 1.8(c)}**

**Autonomous Bodies where physical verification of inventories was not conducted during the year 2017-18**

<b>Sl. No.</b>	<b>Name of Autonomous Body</b>
1.	National Capital Region Planning Board, New Delhi
2.	Kolkata Port Trust, Kolkata
3.	Paradip Port Trust, Paradip
4.	Spices Board, Kochi
5.	Tea Board, Kolkata

**Appendix-X**  
**{Referred to in Para 1.8(d)}**

**Autonomous Bodies which are accounting for the grants on realisation/cash basis**

<b>Sl. No.</b>	<b>Name of Autonomous Body</b>
1.	Khadi and Village Industries Commission, Mumbai
2.	Chennai Port Trust, Chennai
3.	New Mangalore Port Trust, Mangalore
4.	Cochin Port Trust, Cochin

**Appendix-XI**  
**{Referred to in Para 1.8(e)}**

**Autonomous Bodies which have not accounted for gratuity and other retirement benefits on the basis of actuarial valuation**

<b>Sl. No.</b>	<b>Name of Autonomous Body</b>
1.	Kolkata Port Trust, Kolkata
2.	Paradip Port Trust, Paradip
3.	Calcutta Dock Labour Board, Kolkata
4.	National Jute Board, Kolkata
5.	Khadi and Village Industries Commission, Mumbai
6.	Chennai Port Trust, Chennai
7.	Cochin Port Trust, Cochin
8.	Indian Maritime University, Chennai
9.	Rubber Board, Chennai
10.	Spices Board, Kochi
11.	Marine Products Export Development Authority, Chennai
12.	National Institute of Pharmaceutical Education and Research, Kolkata

**Appendix-XII**  
**{Referred to in Para 1.8(g)}**

**Autonomous Bodies that revised their accounts as a result of audit**

<b>Sl. No.</b>	<b>Name of Autonomous Body</b>
1.	Visakhapatnam Port Trust, Visakhapatnam
2.	National Institute of Pharmaceutical Education and Research, Ahmedabad
3.	V.O. Chidambaranar Port Trust, Tuticorin
4.	Marine Products Export Development Authority, Chennai
5.	Insurance Regulatory and Development Authority of India, Hyderabad

**Appendix-XIII**  
**(Referred to in Para 1.9)**

**Position of Outstanding Action Taken Notes as on 30 November 2018**

Sl. No.	Name of the Ministry/ Department	Report for the year ended	Ministries and Autonomous Bodies		
			Due	Not Received	Under Correspondence
1.	M/o Petroleum and Natural Gas	March 2015 Report No. 11 of 2016	1	-	1
2.	M/o Micro, Small and Medium Enterprises	March 2016 Report No. 12 of 2017	1	-	1
3.	M/o Housing and Urban Affairs	March 2017 Report No. 4 of 2018	1	-	1
4.	M/o Power	March 2017 Report No. 4 of 2018	1	-	1
5.	M/o Commerce and Industry	March 2017 Report No. 4 of 2018	1	-	1
6.	M/o Shipping	March 2017 Report No. 4 of 2018	1	-	1
<b>Total</b>			<b>6</b>	<b>-</b>	<b>6</b>